

**UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF WISCONSIN**

UNITED STATES OF AMERICA,

Plaintiff,

v.

VIKRAM V. NAIK,

Defendant.

Case No. 24-CR-193-JPS

**ORDER**

On October 8, 2024, the grand jury returned a three-count Indictment charging Defendant with three counts in violation of 26 U.S.C. § 7206(1). ECF No. 1. On November 27, 2024, the parties filed a plea agreement indicating that Defendant agreed to plead guilty to Count Three of the Indictment, with the Government agreeing to dismiss the remaining counts of the Indictment at the time of sentencing. ECF No. 12.

The parties appeared before Magistrate Judge William E. Duffin on December 17, 2024 to conduct a plea colloquy pursuant to Federal Rule of Criminal Procedure 11. ECF No. 13. Defendant entered a plea of guilty as to Count Three of the Indictment. *Id.* After cautioning and examining Defendant under oath concerning each of the subjects mentioned in Rule 11, Magistrate Judge Duffin determined that the guilty plea was knowing and voluntary, and that the offense charged was supported by an independent factual basis containing each of the essential elements of the offense. *Id.*

On December 17, 2024, Magistrate Judge Duffin filed a Report and Recommendation with this Court, recommending that: (1) Defendant's plea of guilty be accepted; (2) a presentence investigation report be prepared; and (3) Defendant be adjudicated guilty and have a sentence imposed

accordingly. ECF No. 14. Pursuant to General Local Rule 72(c), 28 U.S.C. § 636(b)(1)(B), and Federal Rule of Criminal Procedure 59(b), the parties were advised that written objections to that recommendation, or any part thereof, could be filed within fourteen days of the date of service of the recommendation. *Id.* To date, no party has filed such an objection. The Court has considered Magistrate Judge Duffin's recommendation and, having received no objection thereto, will adopt it.

Accordingly,

**IT IS ORDERED** that Magistrate Judge William E. Duffin's Report and Recommendation, ECF No. 14, be and the same is hereby **ADOPTED**.

Dated at Milwaukee, Wisconsin, this 16th day of January, 2025.

BY THE COURT:



J. P. Stadtmueller  
U.S. District Judge